

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2013**

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2013**

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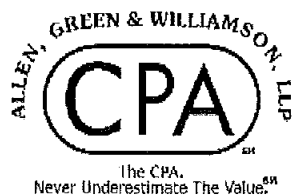
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Independent Accountant's Report on Applying Agreed-Upon Procedures

Vernon Parish School Board
Leesville, Louisiana

We have performed the procedures identified as "Procedures" in the following pages, which were agreed to by the management of Vernon Parish School Board, solely to assist users in evaluating the operations of the Student Activity Funds in accordance with School Board Policy at each school as of and for the year ended June 30, 2013. The School Board is responsible for the accounting records and for establishing policies and procedures over the Student Activity Funds. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described in the following pages either for the purpose for which this report has been requested or for any other purpose.

We were not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on the procedures. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the Board and management of Vernon Parish School Board, and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Office of the Louisiana Legislative Auditor as a public document.

Allen, Green & Williamson, LLP

ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana
December 24, 2013

EAST ELEMENTARY SCHOOL

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2013**

East Elementary School

Cash and Cash Equivalents

Procedures

Findings

- | | |
|--|---|
| 1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures: | 1. We obtained bank reconciliations for the bank account for September 2012 and January 2013. We noted the following: |
| a. Verify the mathematical accuracy of the reconciliations. | a. No exceptions noted. |
| b. Agree the balance per the bank statement to the amount on the bank reconciliation. | b. No exceptions noted. |
| c. Compare the reconciled book balance to the general ledger for the bank account. | c. No exceptions noted. |
| d. Determine the propriety of deposits in transit. | d. No deposits in transit. |
| e. Examine all interfund transfers. | e. No exceptions noted. |
| f. Support the outstanding checks by comparing to the checks clearing in subsequent months' bank statements. | f. No exceptions noted. |
| g. Ensure that all checks on the bank statement are accounted for. | g. No exceptions noted. |
| h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955. | h. No exceptions noted. |
| i. Investigate any outstanding checks which are over 90 days old. | i. No exceptions noted. |

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
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East Elementary School

Receipts

Procedures

Findings

- | | |
|--|--|
| 1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than three days receipts. | 1. We performed a cash count when on the premises and determined that no exceptions were noted. |
| 2. Select fifteen receipts on a random basis and perform the following procedures: | 2. Of the fifteen receipts tested we noted the following: |
| a. Trace to validated deposit slip. | a. It was noted that one receipt could not be traced to a deposit slip due to a field trip fee being refunded and the bookkeeper not voiding or notating it on the original receipt. |
| b. Determine deposit was made on a timely basis. | b. It was noted that thirteen deposits were not made timely due to teachers not always turning in monies timely to the bookkeeper. |
| c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total. | c. It was noted that six deposits did not equal the attached receipts. |
| d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation. | d. It was noted that six receipts could not be traced to the support. |

**Vernon Parish School Board
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East Elementary School

Expenditures

<i>Procedures</i>	<i>Findings</i>
1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.	1. We reviewed checks written for March 2013 while on the premises and determined that bills were paid timely and checks appeared to have proper documentation.
2. Select twenty-five disbursements on a random basis and test for the following attributes:	2. Of the twenty-five disbursements tested we noted the following:
a. Documentation is canceled to prevent duplicate payment.	a. No exceptions noted.
b. Check is signed by authorized personnel.	b. No exceptions noted.
c. Evidence of receipts of goods or services.	c. No exceptions noted.
d. Invoice amount agrees with check amount.	d. No exceptions noted.
e. Charge is supported by proper documentation.	e. It was noted that one expenditure did not have proper documentation.
f. Endorsement agrees with payee.	f. This attribute is not applicable due to the bank statements not containing both the front and back of the cancelled check.
g. Invoice date is current when compared to date of check.	g. No exceptions noted.
h. Accounting distribution/classification is consistent and correctly posted.	h. No exceptions noted.
i. Charge appears to be necessary and reasonable.	i. It was noted that one expenditure could not be determined as necessary and reasonable.
j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.	j. It was noted that three expenditures were not in accordance with the School Board's policies due to the fact that the expenditures were not made through the use of purchase orders.

Hicks School

**Vernon Parish School Board
Leesville, Louisiana**

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Hicks School

Cash and Cash Equivalents

<i>Procedures</i>	<i>Findings</i>
1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:	1. We obtained bank reconciliations for the bank account for September 2012 and January 2013. We noted the following:
a. Verify the mathematical accuracy of the reconciliations.	a. No exceptions noted.
b. Agree the balance per the bank statement to the amount on the bank reconciliation.	b. No exceptions noted.
c. Compare the reconciled book balance to the general ledger for the bank account.	c. No exceptions noted.
d. Determine the propriety of deposits in transit.	d. No deposits in transit.
e. Examine all interfund transfers.	e. No exceptions noted.
f. Support the outstanding checks by comparing to the checks clearing in subsequent month bank statement.	f. No exceptions noted.
g. Ensure that all checks on the bank statement are accounted for.	g. No exceptions noted.
h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.	h. No exceptions noted.
i. Investigate any outstanding checks which are over 90 days old.	i. No exceptions noted.

**Vernon Parish School Board
Leesville, Louisiana**

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Hicks School

Receipts

Procedures

Findings

- | | |
|---|---|
| 1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three days receipts. | 1. We performed a cash count when on the premises and determined that no exceptions were noted. |
| 2. Select fifteen receipts on a random basis and perform the following procedures: | 2. Of the fifteen receipts selected for testing, the following exceptions were noted: |
| a. Trace to validated deposit slip. | a. No exceptions noted. |
| b. Determine deposit was made on a timely basis. | b. It was noted that two deposits were not made timely. |
| c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total. | c. No exceptions noted. |
| d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation. | d. No exceptions noted. |

**Vernon Parish School Board
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Hicks School

Expenditures

Procedures

Findings

- | | |
|--|---|
| 1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation. | 1. We reviewed checks written for April 2013 while on the premises and determined that bills were paid timely and checks appeared to have proper documentation. |
| 2. Select twenty-five disbursements on a random basis and test for the following attributes: | 2. Of the twenty-five disbursements tested, the following exceptions were noted: |
| a. Documentation is canceled to prevent duplicate payment. | a. No exceptions noted. |
| b. Check is signed by authorized personnel. | b. It was noted that two expenditures were made with only one signature on the check. |
| c. Evidence of receipts of goods or services. | c. No exceptions noted. |
| d. Invoice amount agrees with check amount. | d. No exceptions noted. |
| e. Charge is supported by proper documentation. | e. No exceptions noted. |
| f. Endorsement agrees with payee. | f. This attribute is not applicable due to the bank statements not containing both the front and back of the cancelled check. |
| g. Invoice date is current when compared to date of check. | g. It was noted that two expenditures were paid over 60 days past the due date. |
| h. Accounting distribution/classification is consistent and correctly posted. | h. No exceptions noted. |
| i. Charge appears to be necessary and reasonable. | i. It was noted that one expenditure included sales taxes. |
| j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy. | j. It was noted that four expenditures were made without the use of purchase orders. |

North Polk Elementary School

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North Polk Elementary School

Cash and Cash Equivalents

<i>Procedures</i>	<i>Findings</i>
1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:	1. We obtained bank reconciliations for the bank account for September 2012 and January 2013. We noted the following:
a. Verify the mathematical accuracy of the reconciliations.	a. No exceptions noted.
b. Agree the balance per the bank statement to the amount on the bank reconciliation.	b. No exceptions noted.
c. Compare the reconciled book balance to the general ledger for the bank account.	c. It was noted that the January 2013 bank reconciliation did not agree to the general ledger.
d. Determine the propriety of deposits in transit.	d. No deposits in transit.
e. Examine all interfund transfers.	e. No exceptions noted.
f. Support the outstanding checks by comparing to the checks clearing in subsequent month bank statement.	f. No exceptions noted.
g. Ensure that all checks on the bank statement are accounted for.	g. No exceptions noted.
h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.	h. No exceptions noted.
i. Investigate any outstanding checks which are over 90 days old.	i. No exceptions noted.

**Vernon Parish School Board
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North Polk Elementary School

Receipts

Procedures

Findings

- | | |
|---|--|
| 1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three days receipts. | 1. We performed a cash count when on the premises and determined no exceptions noted. |
| 2. Select fifteen receipts on a random basis and perform the following procedures: | 2. Of the twenty receipts selected for testing, the following exceptions were noted: |
| a. Trace to validated deposit slip. | a. No exceptions noted. |
| b. Determine deposit was made on a timely basis. | b. It was noted that eight deposits were not made timely due to teachers not regularly turning receipts into the bookkeeper. |
| c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total. | c. It was noted that four receipt totals did not agree to the total on the deposit slips. |
| d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation. | d. No exceptions noted. |

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North Polk Elementary School

Expenditures

Procedures

Findings

- | | |
|--|---|
| 1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation. | 1. We reviewed checks written for March 2013 while on the premises and determined that bills were paid timely and checks appeared to have proper documentation. |
| 2. Select twenty-five disbursements on a random basis and test for the following attributes: | 2. Of the twenty-five disbursements tested, the following exceptions were noted: |
| a. Documentation is canceled to prevent duplicate payment. | a. No exceptions noted. |
| b. Check is signed by authorized personnel. | b. No exceptions noted. |
| c. Evidence of receipts of goods or services. | c. No exceptions noted. |
| d. Invoice amount agrees with check amount. | d. No exceptions noted. |
| e. Charge is supported by proper documentation. | e. No exceptions noted. |
| f. Endorsement agrees with payee. | f. This attribute is not applicable due to the bank statements not containing both the front and back of the cancelled check. |
| g. Invoice date is current when compared to date of check. | g. No exceptions noted. |
| h. Accounting distribution/classification is consistent and correctly posted. | h. No exceptions noted. |
| i. Charge appears to be necessary and reasonable. | i. No exceptions noted. |
| j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy. | j. No exceptions noted. |

Pickering Elementary School

**Vernon Parish School Board
Leesville, Louisiana**

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Pickering Elementary School

Cash and Cash Equivalents

<i>Procedures</i>	<i>Findings</i>
1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:	1. We obtained bank reconciliations for the bank account for September 2012 and January 2013. We noted the following:
a. Verify the mathematical accuracy of the reconciliations.	a. No exceptions noted.
b. Agree the balance per the bank statement to the amount on the bank reconciliation.	b. No exceptions noted.
c. Compare the reconciled book balance to the general ledger for the bank account.	c. It was noted that the reconciliations did not agree to the general ledger.
d. Determine the propriety of deposits in transit.	d. No deposits in transit.
e. Examine all interfund transfers.	e. No exceptions noted.
f. Support the outstanding checks by comparing to the checks clearing in subsequent month's bank statements.	f. No exceptions noted.
g. Ensure that all checks on the bank statement are accounted for.	g. No exceptions noted.
h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.	h. No exceptions noted.
i. Investigate any outstanding checks which are over 90 days old.	i. No exceptions noted.

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Pickering Elementary School

Receipts

Procedures

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three days receipts.
2. Select fifteen receipts on a random basis and perform the following procedures:
 - a. Trace to validated deposit slip.
 - b. Determine deposit was made on a timely basis.
 - c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.
 - d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

Findings

1. We performed a cash count when on the premises and determined that no exceptions noted.
2. Of the fifteen receipts selected for testing, the following exceptions were noted:
 - a. No exceptions noted.
 - b. It was noted that five receipts were not deposited timely.
 - c. It was noted that five deposits did not agree to the attached receipts.
 - d. No exceptions noted.

**Vernon Parish School Board
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**Student Activity Funds
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Pickering Elementary School

Expenditures

Procedures

Findings

- | | |
|--|--|
| 1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation. | 1. We reviewed checks written for March 2013 while on the premises and determined that invoices were paid timely and appeared to have proper documentation. |
| 2. Select twenty-five disbursements on a random basis and test for the following attributes: | 2. Of the twenty-five disbursements tested, the following exceptions were noted: |
| a. Documentation is canceled to prevent duplicate payment. | a. No exceptions noted. |
| b. Check is signed by authorized personnel. | b. No exceptions noted. |
| c. Evidence of receipts of goods or services. | c. No exceptions noted. |
| d. Invoice amount agrees with check amount. | d. It was noted that one expenditure did not agree to the invoice. |
| e. Charge is supported by proper documentation. | e. It was noted that two expenditures were not paid from proper support. One expenditure was made from an estimate and one expenditure was missing receipts. |
| f. Endorsement agrees with payee. | f. This attribute is not applicable due to the bank statements not containing both the front and back of the cancelled check. |
| g. Invoice date is current when compared to date of check. | g. It was noted that two expenditures were paid more than 60 days beyond the due date. |
| h. Accounting distribution/classification is consistent and correctly posted. | h. No exceptions noted. |
| i. Charge appears to be necessary and reasonable. | i. No exceptions noted. |
| j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy. | j. No exceptions noted. |

Pickering High School

**Vernon Parish School Board
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Pickering High School

Cash and Cash Equivalents

<i>Procedures</i>	<i>Findings</i>
1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:	1. We obtained bank reconciliations for the bank account for September 2012 and January 2013. We noted the following:
a. Verify the mathematical accuracy of the reconciliations.	a. No exceptions noted.
b. Agree the balance per the bank statement to the amount on the bank reconciliation.	b. No exceptions noted.
c. Compare the reconciled book balance to the general ledger for the bank account.	c. It was noted that the bank reconciliations did not agree to the general ledger.
d. Determine the propriety of deposits in transit.	d. No deposits in transit.
e. Examine all interfund transfers.	e. No exceptions noted.
f. Support the outstanding checks by comparing to the checks clearing in subsequent month' bank statements.	f. No exceptions noted.
g. Ensure that all checks on the bank statement are accounted for.	g. No exceptions noted.
h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.	h. No exceptions noted.
i. Investigate any outstanding checks which are over 90 days old.	i. No exceptions noted.

**Vernon Parish School Board
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**Student Activity Funds
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Pickering High School

Receipts

Procedures

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three days receipts.
2. Select fifteen receipts on a random basis and perform the following procedures:
 - a. Trace to validated deposit slip.
 - b. Determine deposit was made on a timely basis.
 - c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.
 - d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

Findings

1. We performed a cash count when on the premises and determined that no exceptions noted.
2. Of the fifteen receipts selected for testing, the following exceptions were noted:
 - a. No exceptions noted.
 - b. It was determined that seven deposits were not made timely.
 - c. No exceptions noted.
 - d. No exceptions noted.

The testing of receipts were based off of the teacher receipts due to the office not issuing receipts for all funds received. When tracing from six deposits to support it was noted that four relating to concessions did not agree to support.

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2013**

Pickering High School

Expenditures

Procedures

Findings

- | | |
|--|---|
| 1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation. | 1. We reviewed checks written for March 2013 while on the premises and determined that two expenditures were paid from statements and were not paid timely, two expenditures included sales tax, and three payments for expenditures were made without support. |
| 2. Select twenty-five disbursements on a random basis and test for the following attributes: | 2. Of the twenty-five disbursements tested, the following exceptions were noted: |
| a. Documentation is canceled to prevent duplicate payment. | a. No exceptions noted. |
| b. Check is signed by authorized personnel. | b. No exceptions noted. |
| c. Evidence of receipts of goods or services. | c. It was noted that one expenditure did not contain evidence of receipt of goods or services. |
| d. Invoice amount agrees with check amount. | d. It was noted that one expenditure could not be determined to agree to the invoice due to the lack of support. |
| e. Charge is supported by proper documentation. | e. It was noted that one expenditure was not accompanied by support. |
| f. Endorsement agrees with payee. | f. This attribute is not applicable due to the bank statements not containing both the front and back of the cancelled check. |
| g. Invoice date is current when compared to date of check. | g. It was noted that one payment for an expenditure was made greater than 60 days beyond the due date. |
| h. Accounting distribution/classification is consistent and correctly posted. | h. No exceptions noted. |
| i. Charge appears to be necessary and reasonable. | i. No exceptions noted. |
| j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy. | j. It was noted that two expenditures were not made in accordance with school board policies. |

Pitkin School

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Pitkin School

Cash and Cash Equivalents

<i>Procedures</i>	<i>Findings</i>
1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:	1. We obtained bank reconciliations for the bank account for September 2012 and January 2013. We noted the following:
a. Verify the mathematical accuracy of the reconciliations.	a. It was noted that the mathematical accuracy of one of the bank reconciliations was not correct.
b. Agree the balance per the bank statement to the amount on the bank reconciliation.	b. It was noted that one of the bank reconciliations did not show the bank balance.
c. Compare the reconciled book balance to the general ledger for the bank account.	c. It was noted that one of the bank reconciliations did not agree to the general ledger.
d. Determine the propriety of deposits in transit.	d. No deposits in transit.
e. Examine all interfund transfers.	e. No exceptions noted.
f. Support the outstanding checks by comparing to the checks clearing in subsequent month's bank statements.	f. No exceptions noted.
g. Ensure that all checks on the bank statement are accounted for.	g. It was noted that a check listed as cleared on the bank statement had not cleared the bank during that period.
h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.	h. No exceptions noted.
i. Investigate any outstanding checks which are over 90 days old.	i. No exceptions noted.

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Pitkin School

Receipts

Procedures

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three days receipts.
2. Select fifteen receipts on a random basis and perform the following procedures:
 - a. Trace to validated deposit slip.
 - b. Determine deposit was made on a timely basis.
 - c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.
 - d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

Findings

1. We performed a cash count when on the premises and determined that no exceptions noted.
2. Of the fifteen receipts selected for testing, the following exceptions were noted:
 - a. No exceptions noted.
 - b. It was noted that six deposits were not made timely.
 - c. No exceptions noted.
 - d. It was noted that one deposit did not contain receipts for the collections from students.

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Pitkin School

Expenditures

Procedures

Findings

- | | |
|--|---|
| 1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation. | 1. We reviewed checks written for April 2013- while on the premises and determined that ten invoices were not paid from original invoices and one payment for an expenditure was made greater than 60 days beyond the due date. |
| 2. Select twenty-five disbursements on a random basis and test for the following attributes: | 2. Of the twenty-five disbursements tested, the following exceptions were noted: |
| a. Documentation is canceled to prevent duplicate payment. | a. No exceptions noted. |
| b. Check is signed by authorized personnel. | b. No exceptions noted. |
| c. Evidence of receipts of goods or services. | c. No exceptions noted. |
| d. Invoice amount agrees with check amount. | d. No exceptions noted. |
| e. Charge is supported by proper documentation. | e. It was noted that one expenditure was paid from the statement and not the invoice. |
| f. Endorsement agrees with payee. | f. This attribute is not applicable due to the bank statements not containing both the front and back of the cancelled check |
| g. Invoice date is current when compared to date of check. | g. It was noted that two expenditures were paid greater than 60 days beyond the due date. |
| h. Accounting distribution/classification is consistent and correctly posted. | h. No exceptions noted. |
| i. Charge appears to be necessary and reasonable. | i. No exceptions noted. |
| j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy. | j. It was noted that three expenditures did not have purchase orders. |

Rosepine Elementary School

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Rosepine Elementary School

Cash and Cash Equivalents

<i>Procedures</i>	<i>Findings</i>
1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:	1. We obtained bank reconciliations for the bank account for September 2012 and January 2013. We noted the following:
a. Verify the mathematical accuracy of the reconciliations.	a. No exceptions noted.
b. Agree the balance per the bank statement to the amount on the bank reconciliation.	b. No exceptions noted.
c. Compare the reconciled book balance to the general ledger for the bank account.	c. It was noted that the bank reconciliations did not agree to the general ledger.
d. Determine the propriety of deposits in transit.	d. No deposits in transit.
e. Examine all interfund transfers.	e. No exceptions noted.
f. Support the outstanding checks by comparing to the checks clearing in subsequent month's bank statements.	f. No exceptions noted.
g. Ensure that all checks on the bank statement are accounted for.	g. No exceptions noted.
h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.	h. No exceptions noted.
i. Investigate any outstanding checks which are over 90 days old.	i. No exceptions noted.

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2013**

Rosepine Elementary School

Receipts

Procedures

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three days receipts.
2. Select fifteen receipts on a random basis and perform the following procedures:
 - a. Trace to validated deposit slip.
 - b. Determine deposit was made on a timely basis.
 - c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.
 - d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

Findings

1. We performed a cash count when on the premises and determined that no exceptions noted.
2. Of the fifteen receipts selected for testing, the following exceptions were noted:
 - a. No exceptions noted.
 - b. It was noted that seven deposits were not made timely.
 - c. It was noted that the support for one deposit did not agree to the amount deposited.
 - d. It was noted that four deposits did not contain receipts for all monies collected from students.

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2013**

Rosepine Elementary School

Expenditures

Procedures

Findings

- | | |
|--|--|
| 1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation. | 1. We reviewed checks written for March 2013 while on the premises and determined that one check was not a computer generated check and one check was for a charitable donation which is unallowed based on the school board's current policy. |
| 2. Select twenty-five disbursements on a random basis and test for the following attributes: | 2. Of the twenty-five disbursements tested, the following exceptions were noted: |
| a. Documentation is canceled to prevent duplicate payment. | a. No exceptions noted. |
| b. Check is signed by authorized personnel. | b. No exceptions noted. |
| c. Evidence of receipts of goods or services. | c. No exceptions noted. |
| d. Invoice amount agrees with check amount. | d. It was noted that one expenditure did not agree with the invoice. |
| e. Charge is supported by proper documentation. | e. It was noted that one expenditure did contain proper documentation. |
| f. Endorsement agrees with payee. | f. This attribute is not applicable due to the bank statements not containing both the front and back of the cancelled check. |
| g. Invoice date is current when compared to date of check. | g. It was noted that payments for two expenditures was made greater than 60 days beyond the due date. |
| h. Accounting distribution/classification is consistent and correctly posted. | h. No exceptions noted. |
| i. Charge appears to be necessary and reasonable. | i. No exceptions noted. |
| j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy. | j. No exceptions noted. |

Rosepine High School

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2013**

Rosepine High School

Cash and Cash Equivalents

<i>Procedures</i>	<i>Findings</i>
1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:	1. We obtained bank reconciliations for the bank account for September 2012 and January 2013. We noted the following:
a. Verify the mathematical accuracy of the reconciliations.	a. No exceptions noted.
b. Agree the balance per the bank statement to the amount on the bank reconciliation.	b. No exceptions noted.
c. Compare the reconciled book balance to the general ledger for the bank account.	c. No exceptions noted.
d. Determine the propriety of deposits in transit.	d. No deposits in transit.
e. Examine all interfund transfers.	e. No exceptions noted.
f. Support the outstanding checks by comparing to the checks clearing in subsequent month's bank statements.	f. No exceptions noted.
g. Ensure that all checks on the bank statement are accounted for.	g. No exceptions noted.
h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.	h. No exceptions noted.
i. Investigate any outstanding checks which are over 90 days old.	i. No exceptions noted.

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2013**

Rosepine High School

Receipts

Procedures

Findings

- | | |
|---|--|
| 1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three days receipts. | 1. We performed a cash count when on the premises and determined that no exceptions noted. |
| 2. Select fifteen receipts on a random basis and perform the following procedures: | 2. Of the fifteen receipts selected for testing, the following exceptions were noted: |
| a. Trace to validated deposit slip. | a. No exceptions noted. |
| b. Determine deposit was made on a timely basis. | b. It was noted that five deposits were not made timely. |
| c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total. | c. No exceptions noted. |
| d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation. | d. No exceptions noted. |

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2013**

Rosepine High School

Expenditures

Procedures

Findings

- | | |
|--|---|
| 1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation. | 1. We reviewed checks written for March 2013- while on the premises and determined that invoices were paid timely and all checks appeared to have proper documentation. |
| 2. Select twenty-five disbursements on a random basis and test for the following attributes: | 2. Of the twenty-five disbursements tested, the following exceptions were noted: |
| a. Documentation is canceled to prevent duplicate payment. | a. No exceptions noted. |
| b. Check is signed by authorized personnel. | b. No exceptions noted. |
| c. Evidence of receipts of goods or services. | c. No exceptions noted. |
| d. Invoice amount agrees with check amount. | d. No exceptions noted. |
| e. Charge is supported by proper documentation. | e. It was noted that one expenditure was not supported by documentation. |
| f. Endorsement agrees with payee. | f. This attribute is not applicable due to the bank statements not containing both the front and back of the cancelled check. |
| g. Invoice date is current when compared to date of check. | g. No exceptions noted. |
| h. Accounting distribution/classification is consistent and correctly posted. | h. No exceptions noted. |
| i. Charge appears to be necessary and reasonable. | i. No exceptions noted. |
| j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy. | j. No exceptions noted. |

During review of vendor 99, it was noted that expenditures were made for charities, which is not in accordance with the School Board's current policy.

During review of two credit card statements, it was noted that one statement was missing a receipt for \$71.06.

Simpson School

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2013**

Simpson School

Cash and Cash Equivalents

<i>Procedures</i>	<i>Findings</i>
1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:	1. We obtained bank reconciliations for the bank account for September 2012 and January 2013. We noted the following:
a. Verify the mathematical accuracy of the reconciliations.	a. No exceptions noted.
b. Agree the balance per the bank statement to the amount on the bank reconciliation.	b. No exceptions noted.
c. Compare the reconciled book balance to the general ledger for the bank account.	c. No exceptions noted.
d. Determine the propriety of deposits in transit.	d. No deposits in transit.
e. Examine all interfund transfers.	e. No exceptions noted.
f. Support the outstanding checks by comparing to the checks clearing in subsequent month' bank statements.	f. No exceptions noted.
g. Ensure that all checks on the bank statement are accounted for.	g. No exceptions noted.
h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.	h. No exceptions noted.
i. Investigate any outstanding checks which are over 90 days old.	i. No exceptions noted.

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2013**

Simpson School

Receipts

Procedures

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three days receipts.
2. Select fifteen receipts on a random basis and perform the following procedures:
 - a. Trace to validated deposit slip.
 - b. Determine deposit was made on a timely basis.
 - c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.
 - d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

Findings

1. We performed a cash count when on the premises and determined that no exceptions noted.
2. Of the fifteen receipts selected for testing, the following exceptions were noted:
 - a. No exceptions noted.
 - b. It was noted that three deposits were not made timely primarily due to receipts not being regularly turned into the bookkeeper.
 - c. No exceptions noted.
 - d. No exceptions noted.

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2013**

Simpson School

Expenditures

<i>Procedures</i>	<i>Findings</i>
1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.	1. We reviewed checks written for March 2013 while on the premises and determined that invoices were paid timely and all checks appeared to have proper documentation.
2. Select twenty-five disbursements on a random basis and test for the following attributes:	2. Of the twenty-five disbursements tested, the following exceptions were noted:
a. Documentation is canceled to prevent duplicate payment.	a. No exceptions noted.
b. Check is signed by authorized personnel.	b. No exceptions noted.
c. Evidence of receipts of goods or services.	c. No exceptions noted.
d. Invoice amount agrees with check amount.	d. No exceptions noted.
e. Charge is supported by proper documentation.	e. No exceptions noted.
f. Endorsement agrees with payee.	f. This attribute is not applicable due to the bank statements not containing both the front and back of the cancelled check.
g. Invoice date is current when compared to date of check.	g. No exceptions noted.
h. Accounting distribution/classification is consistent and correctly posted.	h. No exceptions noted.
i. Charge appears to be necessary and reasonable.	i. No exceptions noted.
j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.	j. No exceptions noted.

South Polk Elementary School

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2013**

South Polk Elementary School

Cash and Cash Equivalents

<i>Procedures</i>	<i>Findings</i>
1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:	1. We obtained bank reconciliations for the bank account for September 2012 and January 2013. We noted the following:
a. Verify the mathematical accuracy of the reconciliations.	a. No exceptions noted.
b. Agree the balance per the bank statement to the amount on the bank reconciliation.	b. No exceptions noted.
c. Compare the reconciled book balance to the general ledger for the bank account.	c. No exceptions noted.
d. Determine the propriety of deposits in transit.	d. No deposits in transit.
e. Examine all interfund transfers.	e. No exceptions noted.
f. Support the outstanding checks by comparing to the checks clearing in subsequent month's bank statements.	f. No exceptions noted.
g. Ensure that all checks on the bank statement are accounted for.	g. No exceptions noted.
h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.	h. No exceptions noted.
i. Investigate any outstanding checks which are over 90 days old.	i. No exceptions noted.

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2013**

South Polk Elementary School

Receipts

Procedures

Findings

- | | |
|---|--|
| 1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three days receipts. | 1. We performed a cash count when on the premises and determined that no exceptions noted. |
| 2. Select fifteen receipts on a random basis and perform the following procedures: | 2. Of the fifteen receipts selected for testing, the following exceptions were noted: |
| a. Trace to validated deposit slip. | a. No exceptions noted. |
| b. Determine deposit was made on a timely basis. | b. It was noted that two deposits were not made timely. |
| c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total. | c. No exceptions noted. |
| d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation. | d. No exceptions noted. |

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2013**

South Polk Elementary School

Expenditures

<i>Procedures</i>	<i>Findings</i>
1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.	1. We reviewed checks written for March 2013 while on the premises and determined that invoices were paid timely and all checks appeared to have proper documentation.
2. Select twenty-five disbursements on a random basis and test for the following attributes:	2. Of the twenty-five disbursements tested, the following exceptions were noted:
a. Documentation is canceled to prevent duplicate payment.	a. No exceptions noted.
b. Check is signed by authorized personnel.	b. No exceptions noted.
c. Evidence of receipts of goods or services.	c. No exceptions noted.
d. Invoice amount agrees with check amount.	d. No exceptions noted.
e. Charge is supported by proper documentation.	e. No exceptions noted.
f. Endorsement agrees with payee.	f. This attribute is not applicable due to the bank statements not containing both the front and back of the cancelled check.
g. Invoice date is current when compared to date of check.	g. No exceptions noted.
h. Accounting distribution/classification is consistent and correctly posted.	h. No exceptions noted.
i. Charge appears to be necessary and reasonable.	i. No exceptions noted.
j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.	j. No exceptions noted.

West Elementary School

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2013**

West Elementary School

Cash and Cash Equivalents

<i>Procedures</i>	<i>Findings</i>
1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:	1. We obtained bank reconciliations for the bank account for September 2012 and January 2013. We noted the following:
a. Verify the mathematical accuracy of the reconciliations.	a. No exceptions noted.
b. Agree the balance per the bank statement to the amount on the bank reconciliation.	b. No exceptions noted.
c. Compare the reconciled book balance to the general ledger for the bank account.	c. It was noted that one of the bank reconciliations did not agree to the general ledger.
d. Determine the propriety of deposits in transit.	d. No deposits in transit.
e. Examine all interfund transfers.	e. No exceptions noted.
f. Support the outstanding checks by comparing to the checks clearing in subsequent month's bank statements.	f. No exceptions noted.
g. Ensure that all checks on the bank statement are accounted for.	g. No exceptions noted.
h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.	h. No exceptions noted.
i. Investigate any outstanding checks which are over 90 days old.	i. No exceptions noted.

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2013**

West Elementary School

Receipts

Procedures

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three days receipts.
2. Select fifteen receipts on a random basis and perform the following procedures:
 - a. Trace to validated deposit slip.
 - b. Determine deposit was made on a timely basis.
 - c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.
 - d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

Findings

1. We performed a cash count when on the premises and determined that no exceptions noted.
2. Of the fifteen receipts selected for testing, the following exceptions were noted:
 - a. No exceptions noted.
 - b. It was noted that three deposits were not made timely.
 - c. No exceptions noted.
 - d. It was noted that three had support that did not agree to the total on the deposit slip.

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2013**

West Elementary School

Expenditures

Procedures

Findings

- | | |
|--|--|
| 1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation. | 1. We reviewed checks written for March 2013 while on the premises and determined that one invoice was paid from a statement, yet all checks were paid timely. |
| 2. Select twenty-five disbursements on a random basis and test for the following attributes: | 2. Of the twenty-five disbursements tested, the following exceptions were noted: |
| a. Documentation is canceled to prevent duplicate payment. | a. No exceptions noted. |
| b. Check is signed by authorized personnel. | b. It was noted that one check contained only one signature. |
| c. Evidence of receipts of goods or services. | c. No exceptions noted. |
| d. Invoice amount agrees with check amount. | d. No exceptions noted. |
| e. Charge is supported by proper documentation. | e. It was noted that one expenditure was paid from the statement instead of the invoice. |
| f. Endorsement agrees with payee. | f. This attribute is not applicable due to the bank statements not containing both the front and back of the cancelled check. |
| g. Invoice date is current when compared to date of check. | g. It was noted that two checks were not computer generated and did not contain the date written; therefore, we were unable to determine if the payments were made timely. |
| h. Accounting distribution/classification is consistent and correctly posted. | h. No exceptions noted. |
| i. Charge appears to be necessary and reasonable. | i. It was noted that two expenditures included sales tax. |
| j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy. | j. It was noted that two expenditures were not made in accordance with the school board's policy. |

President
Randi Gleason

Superintendent
Jackie D. Self

Vice-President
John Blankenbaker

Vernon Parish School Board

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BOARD MEMBERS:

District One
Doug Brandon
Randi Gleason
Mel Harris
Robert Pynes, Jr.
Steve Woods

District Two
Jerry L. Jeane

District Three
Richard Schwartz

District Four
Randy Martin

District Five
Michael Perkins

District Six
Vernon L. Travis, Jr.

District Seven
John Blankenbaker

District Eight
Gerald Cooley

Response to Student Activity Funds Findings:

All schools will be instructed to ensure they are following proper procedures and guidelines for school accounting. School bookkeepers and Principals will be brought to the Central Office and all findings will be reviewed. School Bookkeepers will be retrained on correct procedures to follow concerning all student activity funds.

Estimated completion date: April 1, 2014

"An Equal Opportunity Employer"